

ID: CCA_2010012709412137

Number: **201008046**

Office:

Release Date: 2/26/2010

UILC: 6228.01-00

From:

Sent: Wednesday, January 27, 2010 9:41:27 AM

To:

Cc:

Subject: RE: [REDACTED] AAR

The issuance of an NBAP had no effect on the section 6229 statute which subsequently expired. We should withdraw the NBAP if we are still within the 45 day period. We should treat it as a nullity in any event since no partner would remain as a party to the TEFRA proceeding.

We should just process the TMP AAR in the normal way without regard to the NBAP. Under section 6228(a)(2)(C) , the expiration of the statute allows the TMP to petition the AAR notwithstanding the prior issuance of the NBAP, which would have barred a petition if the assessment statute had not expired.